

## ABSTRACT

A silicon substrate at a first cornered portion 18c of each trench is subjected to a thermal oxidation after a silicon oxide film 22 is deposited in such a manner that the silicon oxide film 22 is filled inside each trench formed in a silicon substrate 10 up to the height to cover a silicon nitride film 14, thereby forming a silicon oxide film 24 at the first cornered portion and also forming a rounded fresh second cornered portion 18e.